

Schedule F – Domestic Winery Annual Liquor Tax Report Filing Instructions

N.D.C.C. § 5-01-17 provides that a domestic winery shall report and pay the alcohol and sales taxes on all wine sold at retail by the licensee as set forth in N.D.C.C. § 5-03-07. The tax reports must be submitted on forms prescribed by the Office of State Tax Commissioner. **“Schedule F”** is the domestic winery liquor tax report form to be used for reporting and paying tax on liquor, which includes wine. Schedule F is an annual report that is due on or before **January 15 of the year following the year production or sales occurred.**

N.D.C.C. § 5-03-06 provides that for failure to pay such tax on the date payment is due, there must be added to the tax a penalty of five percent of the total amount of the tax or five dollars, whichever is greater, plus interest of one percent of the tax per month or fraction of a month of delay, except the month the return or tax becomes due; and failing to furnish reports when required must be assessed a penalty of one hundred dollars for each day such reports are delinquent.

For purposes of this report, the following definitions apply:

“Sparkling Wine or Champagne” means wine made effervescent with carbon dioxide.

“Wine” means the alcoholic beverage obtained by fermentation of agricultural products containing natural or added sugar or such beverage fortified with brandy and containing not more than twenty-four percent alcohol by volume.

“Gallon” means US wine gallon equal to 128 ounces.

Schedule F Filing Instructions

Report Period: Enter the reporting calendar year and month in the YYYY format (i.e., 2008).

Original or Amended Return: Enter “O” for original return or an “A” for amended return.

Domestic Winery Name: Enter the name you have on your N.D. Domestic Winery License.

Domestic Winery FEIN: Enter the company assigned 9 character Federal ID Number with no hyphens.

ND Domestic Winery Permit #: Enter your 4 character N.D. Domestic Winery License number.

Address, City, State, and Zip Code: Enter the Domestic Winery mailing address using US Postal Code formatting.

Phone Number: Enter the phone number of the contact person.

Email Address: Enter the contact person’s e-mail address.

Enter all wine gallons in the correct category rounded to two decimal places:

Note: Calculation formulas have been provided in highlighted fields of the Excel spreadsheet.

Line 1: Enter the beginning wine inventory gallons for the reporting period. This would be the ending inventory reported on your last report.

Line 2: Enter the total wine gallons produced during this reporting period. Determination of wine produced: Upon completion of fermentation or removal from the fermenter, the volume of wine will be accurately determined, recorded and reported as produced.

Line 3: Calculates the total wine gallons available (Line 1 plus Line 2).

Line 4: Enter the total gallonage of waste or other non-usable removal.

Line 5: Enter the total gallonage of wine used for tasting or for personal use.

Line 6: Enter the total gallonage of wine returned to bulk.

- Line 7: Enter the total gallonage of wine sold to in-state wholesalers which would have been reported on your Schedule A supplier's monthly reports for the periods covered by this report. This wine is taxed through the wholesaler.
- Line 8: Enter the total gallonage of wine direct shipped to consumers or sold to out-of-state wholesalers and not taxable in North Dakota. This wine was taxed in that state.
- Line 9: Calculates the total gallons of wine available for sale less non-taxable deductions (Line 3 minus Lines 4, 5, 6, 7, and 8).
- Line 10: Enter the total gallonage of wine sold and direct shipped to consumers which is taxable in North Dakota.
- Line 11: Enter the total gallonage of wine sold at retail in North Dakota during the reporting period. Do not include wine direct shipped and entered in Line 10.
- Line 12: Calculates the gallons of total taxable sales (Line 10 plus Line 11).
- Line 13: Calculates the gallons of ending wine inventory (Line 9 minus Line 12).
- Line 14: Calculates tax due by category by multiplying the gallonage in Line 12 times the tax rate for each category as shown on the report.
- Line 15: Calculates total tax due (add Block 14A, Block 14B and Block 14C).
- Line 16: If filing an amended return, enter previously paid tax from previously filed return for this reporting period.
- Line 17: Total tax due with this report is calculated, Line 15 minus Line 16.
- Line 18: Enter penalty on late or amended returns if applicable (5% of tax due or \$5.00, whichever is greater).
- Line 19: Enter interest on late or amended returns if applicable (1% of tax due per month except for month after the return or tax becomes due).
- Line 20: Total tax, penalty, and interest due are calculated by adding Lines 17, 18, and 19.
- Line 21: Enter any credit claimed for prior returns which have been previously approved (enter positive number).
- Line 22: Total amount remitted with this report is calculated, Line 20 minus Line 21.

Paper Report:

Sign and date the report.

Mail the tax report with tax payment to: Office of State Tax Commissioner
Alcohol Tax Section
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

The report and payment must be mailed by the due date to be considered timely filed.

Electronic Report:

Save a copy of the report in the Excel format for your records.

Attach the completed Schedule F report in the Excel format to an e-mail, enter your 4 character domestic winery license number in the subject line, and submit the e-mail to alcoholtax@nd.gov. Send only one Schedule F report per e-mail. Electronic reports must be submitted by the due date to be considered timely filed. When your electronic report is received, our office will reply to your e-mail to acknowledge receipt.

Electronic payment capabilities are not available at this time. **A check, for payment of tax due on an electronic report, must be accompanied by a payment voucher to insure that the payment can be properly matched to the electronic report.** The voucher and payment must be mailed by the due date of the return to be considered timely filed. The required voucher is included as a separate tab on the Schedule F report spreadsheet. The voucher will be automatically completed based on the information entered on the Schedule F report. **Print and sign the voucher; this signature will be deemed the signature on your electronically filed report.**

Mail the tax payment and voucher to:

Office of State Tax Commissioner
Alcohol Tax Section
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Contacts:

Taxpayer Assistance: (701) 328-2702
FAX Number: (701) 328-1283
E-mail: alcoholtax@nd.gov
Web Site Address: www.nd.gov/tax

Mailing Address:

Alcohol Tax Section
Office of State Tax Commissioner
600 E Boulevard Ave. Dept. 127
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